

Physician Hospitals of America
Political Action Committee
PO Box 70980
Washington, DC 20024

May 18, 2011

Paul Stoetzer
Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
999 E Street, NW
Washington, DC 20463

Identification Number: C00394163
RE: Year-End Report (11/23/2010-12/31/2010)
Response Due Date: May 18, 2011

Dear Mr. Stoetzer:

This letter is in response to your request for additional information related to the cash balance and Column B summary numbers on the Year-End Report filed by the Physician Hospitals of America Political Action Committee (PHA PAC).

PHA PAC has recently retained the services of a campaign finance compliance firm to determine the precise cause of the discrepancy and assist with future filings. As soon as the review is complete, which we expect to occur shortly, we will file an additional response to your request and any amendments that may be necessary.

If you have any additional questions, please do not hesitate to contact the committee.

Sincerely,

John Richardson
Treasurer